

HOUSE BILL No. 1689

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-22; IC 6-1.1-22.5-6.

Synopsis: Provisional property tax bills. Provides that the use of provisional property tax statements is mandatory and not at the option of the county treasurer. Provides that subject to a waiver petition to the department of local government finance, the county treasurer must use provisional property tax statements for taxes payable in 2009 if the county auditor has not delivered the abstract for the 2008 assessment date. Corrects internal references.

Effective: Upon passage; January 1, 2008 (retroactive).

Candelaria Reardon

January 16, 2009, read first time and referred to Committee on Local Government.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1689

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-22-3, AS AMENDED BY P.L.146-2008,
2 SECTION 249, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Except as provided in
4 subsection (b), the auditor of each county shall, before March 15 of
5 each year, prepare a roll of property taxes payable in that year for the
6 county. This roll shall be known as the "tax duplicate" and shall show:

- 7 (1) the value of all the assessed property of the county;
8 (2) the person liable for the taxes on the assessed property; and
9 (3) any other information that the state board of accounts, with the
10 advice and approval of the department of local government
11 finance, may prescribe.

12 (b) If the county auditor receives a copy of an appeal petition under
13 ~~IC 6-1.1-18.5-12(d)~~ **IC 6-1.1-18.5-12(g)** before the county auditor
14 completes preparation of the tax duplicate under subsection (a), the
15 county auditor shall complete preparation of the tax duplicate when the
16 appeal is resolved by the department of local government finance.

17 (c) If the county auditor receives a copy of an appeal petition under



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1 ~~IC 6-1.1-18.5-12(d)~~ **IC 6-1.1-18.5-12(g)** after the county auditor
 2 completes preparation of the tax duplicate under subsection (a), the
 3 county auditor shall prepare a revised tax duplicate when the appeal is
 4 resolved by the department of local government finance that reflects
 5 the action of the department.

6 (d) The county auditor shall comply with the instructions issued by
 7 the state board of accounts for the preparation, preservation, alteration,
 8 and maintenance of the tax duplicate. The county auditor shall deliver
 9 a copy of the tax duplicate prepared under subsection (a) to the county
 10 treasurer when preparation of the tax duplicate is completed.

11 SECTION 2. IC 6-1.1-22-5, AS AMENDED BY P.L.146-2008,
 12 SECTION 250, IS AMENDED TO READ AS FOLLOWS
 13 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Except as provided in
 14 subsections (b) and (c), on or before March 15 of each year, the county
 15 auditor shall prepare and deliver to the auditor of state and the county
 16 treasurer a certified copy of an abstract of the property, assessments,
 17 taxes, deductions, and exemptions for taxes payable in that year in each
 18 taxing district of the county. The county auditor shall prepare the
 19 abstract in such a manner that the information concerning property tax
 20 deductions reflects the total amount of each type of deduction. The
 21 abstract shall also contain a statement of the taxes and penalties unpaid
 22 in each taxing unit at the time of the last settlement between the county
 23 auditor and county treasurer and the status of these delinquencies. The
 24 county auditor shall prepare the abstract on the form prescribed by the
 25 state board of accounts. The auditor of state, county auditor, and county
 26 treasurer shall each keep a copy of the abstract as a public record.

27 (b) If the county auditor receives a copy of an appeal petition under
 28 ~~IC 6-1.1-18.5-12(d)~~ **IC 6-1.1-18.5-12(g)** before the county auditor
 29 prepares and delivers the certified copy of the abstract under subsection
 30 (a), the county auditor shall prepare and deliver the certified copy of
 31 the abstract when the appeal is resolved by the department of local
 32 government finance.

33 (c) If the county auditor receives a copy of an appeal petition under
 34 ~~IC 6-1.1-18.5-12(d)~~ **IC 6-1.1-18.5-12(g)** after the county auditor
 35 prepares and delivers the certified copy of the abstract under subsection
 36 (a), the county auditor shall prepare and deliver a certified copy of a
 37 revised abstract when the appeal is resolved by the department of local
 38 government finance that reflects the action of the department.

39 SECTION 3. IC 6-1.1-22-9, AS AMENDED BY P.L.146-2008,
 40 SECTION 252, IS AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) Except as provided in
 42 subsections (b) and (c) the property taxes assessed for a year under this

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article are due in two (2) equal installments on May 10 and November 10 of the following year.

(b) Subsection (a) does not apply if any of the following apply to the property taxes assessed for the year under this article:

(1) Subsection (c).

(2) Subsection (d).

~~(3) Subsection (h).~~

~~(4) Subsection (i).~~

~~(5) (3) IC 6-1.1-7-7.~~

~~(6) (4) Section 9.5 of this chapter.~~

(c) A county council may adopt an ordinance to require a person to pay the person's property tax liability in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under section 8.1 of this chapter shows that the person's property tax liability for a year is less than twenty-five dollars (\$25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year.

(d) If the county treasurer receives a copy of an appeal petition under ~~IC 6-1.1-18.5-12(d)~~ **IC 6-1.1-18.5-12(g)** before the county treasurer mails or transmits statements under section 8.1(b) of this chapter, the county treasurer may:

(1) mail or transmit the statements without regard to the pendency of the appeal and, if the resolution of the appeal by the department of local government finance results in changes in levies, mail or transmit reconciling statements under subsection (e); or

(2) delay the mailing or transmission of statements under section 8.1(b) of this chapter so that:

(A) the due date of the first installment that would otherwise be due under subsection (a) is delayed by not more than sixty (60) days; and

(B) all statements reflect any changes in levies that result from the resolution of the appeal by the department of local government finance.

(e) A reconciling statement under subsection (d)(1) must indicate:

(1) the total amount due for the year;

(2) the total amount of the installments paid that did not reflect the resolution of the appeal under ~~IC 6-1.1-18.5-12(d)~~

IC 6-1.1-18.5-12 by the department of local government finance;

(3) if the amount under subdivision (1) exceeds the amount under subdivision (2), the adjusted amount that is payable by the taxpayer:

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- 1 (A) as a final reconciliation of all amounts due for the year;
 2 and
 3 (B) not later than:
 4 (i) November 10; or
 5 (ii) the date or dates established under section 9.5 of this
 6 chapter; and
 7 (4) if the amount under subdivision (2) exceeds the amount under
 8 subdivision (1), that the taxpayer may claim a refund of the excess
 9 under IC 6-1.1-26.
- 10 (f) If property taxes are not paid on or before the due date, the
 11 penalties prescribed in IC 6-1.1-37-10 shall be added to the delinquent
 12 taxes.
- 13 (g) Notwithstanding any other law, a property tax liability of less
 14 than five dollars (\$5) is increased to five dollars (\$5). The difference
 15 between the actual liability and the five dollar (\$5) amount that appears
 16 on the statement is a statement processing charge. The statement
 17 processing charge is considered a part of the tax liability.
- 18 SECTION 4. IC 6-1.1-22.5-6, AS AMENDED BY P.L.118-2008,
 19 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 6. (a) Except as provided
 21 in subsection (c), with respect to property taxes payable under this
 22 article on assessments determined for the ~~2003~~ **2008** assessment date
 23 or the assessment date in any later year, the county treasurer ~~may~~; **shall**,
 24 except as provided by section 7 of this chapter, use a provisional
 25 statement under this chapter if the county auditor fails to deliver the
 26 abstract for that assessment date to the county treasurer under
 27 IC 6-1.1-22-5 before March 16 of the year following the assessment
 28 date.
- 29 (b) The county treasurer shall give notice of the provisional
 30 statement, including disclosure of the method that is to be used in
 31 determining the tax liability to be indicated on the provisional
 32 statement, by publication one (1) time:
 33 (1) in the form prescribed by the department of local government
 34 finance; and
 35 (2) in the manner described in IC 6-1.1-22-4(b).
- 36 The notice may be combined with the notice required under section 10
 37 of this chapter.
- 38 (c) Subsection (a) does not apply if the county auditor fails to
 39 deliver the abstract as provided in IC 6-1.1-22-5(b).
- 40 (d) This subsection applies after June 30, 2009. Immediately upon
 41 determining to use provisional statements under subsection (a), the
 42 county treasurer shall give notice of the determination to the county

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1 fiscal body (as defined in IC 36-1-2-6).

2 SECTION 5. [EFFECTIVE UPON PASSAGE] (a) **The definitions**
3 **in IC 6-1.1-1 apply throughout this SECTION.**

4 (b) **Subject to subsection (c), the county treasurer shall use a**
5 **provisional statement under IC 6-1.1-22.5-6, as amended by this**
6 **act, for property taxes and special assessments first due and**
7 **payable in 2009 if on the effective date of this SECTION the county**
8 **auditor has not delivered the abstract for the March 1, 2008,**
9 **assessment date to the county treasurer under IC 6-1.1-22-5.**

10 (c) **The use of a provisional statement under subsection (b) is**
11 **subject to IC 6-1.1-22.5-7.**

12 (d) **This SECTION expires January 1, 2011.**

13 SECTION 6. **An emergency is declared for this act.**

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